

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION**

In re:

RMS TITANIC, INC., *et al.*,¹

Debtors.

Case No. 3:16-bk-02230-PMG

Chapter 11 (Jointly

Administered)

**THIRD INTERIM APPLICATION FOR ALLOWANCE AND PAYMENT OF
COMPENSATION AND REIMBURSEMENT OF EXPENSES OF CARR, RIGGS &
INGRAM LLC AS TAX ADVISORS TO DEBTORS FOR SERVICES RENDERED
FROM JUNE 1, 2018 THROUGH SEPTEMBER 30, 2018**

**NOTICE OF OPPORTUNITY
TO OBJECT AND REQUEST FOR HEARING**

Pursuant to Local Rule 2002-4, the Court will consider relief requested in this paper without further notice or hearing unless a party in interest files an objection within twenty-one (21) days from the date set forth on the attached proof of service, plus an additional three days for service if any party was served by U.S. Mail.

If you object to the relief requested in this paper, you must file a response with the Clerk of the Court at Bryan Simpson United States Courthouse, 300 North Hogan Street, Suite 3-150, Jacksonville, Florida 32202, and serve a copy on the Debtors' attorney, Daniel F. Blanks, Esq., Nelson Mullins Riley & Scarborough LLP, 50 N. Laura Street, Suite 4100, Jacksonville, Florida 32202, and any other appropriate persons within the time allowed. If you file and serve a response within the time permitted, the Court will either schedule and notify you of a hearing, or consider the response and grant or deny the relief requested without a hearing.

If you do not file a response within the time permitted, the Court will consider that you do not oppose the relief requested in the paper, will proceed to consider the paper without further notice or hearing, and may grant the relief requested.

¹ The Debtors in the chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number include: RMS Titanic, Inc. (3162); Premier Exhibitions, Inc. (4922); Premier Exhibitions Management, LLC (3101); Arts and Exhibitions International, LLC (3101); Premier Exhibitions International, LLC (5075); Premier Exhibitions NYC, Inc. (9246); Premier Merchandising, LLC (3867); and Dinosaurs Unearthed Corp. (7309). The Debtors' service address is 3045 Kingston Court, Suite I, Peachtree Corners, Georgia 30071.

Name of Applicant:		Carr, Riggs & Ingram LLC	
Services Provided to:		RMS Titanic, Inc. and certain of its affiliates, as Debtors and Debtors in possession	
Date of Retention:		April 2017	
Period for this Application:		June 1, 2018 Through September 30, 2018	
Amount of Compensation Sought:		\$20,819.50	
Amount of Expense Reimbursement:		\$22.64	
Amount of Original Retainer:	N/A	Current Balance:	N/A
Blended Hourly Rate this Application:	\$166.02	Cumulative:	\$160.17
This is an interim or final application:		Interim	

Prior Applications Filed:

		Requested				Approved		Paid	Holdback
Filed	Period	Fees	Hrs.	Blended Rate	Exps.	Fees	Exps.	Total	
3/1/18	6/1/17 through 1/31/18	\$63,392.70	403.1	\$157.27	\$537.41	<i>Pending</i>	<i>Pending</i>	\$53,330.11 ²	\$10,600.00
6/27/18	2/1/18 through 5/31/18	\$25,069.00	149.2	\$168.02	\$106.43	<i>Pending</i>	<i>Pending</i>	0.00	\$25,069.00
Total		\$88,461.7	552.3	\$160.17	\$643.84	<i>Pending</i>	<i>Pending</i>	\$53,330.11	\$35,669.00

Carr, Riggs & Ingram LLC (the “Applicant”), as tax advisors to RMS Titanic, Inc. and certain of its affiliates, as Debtors and Debtors in Possession (the “Debtors”), pursuant to Section 330 of Title 11 of the United States Code, 11 U.S.C. § 101, *et seq.* (the “Bankruptcy Code”) and Rule 2016(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), hereby files its *Third Interim Application for Allowance and Payment of Compensation and Reimbursement of Expenses of Carr, Riggs & Ingram LLC as Tax Advisors to Debtors for*

² This amount was paid to the Applicant pursuant to the August 17, 2016 Order Granting Motion to Establish Procedures to Permit Monthly Payment of Interim Fee Applications of Chapter 11 Professionals [D.E. 141].

Services Rendered From June 1, 2018 Through September 30, 2018 (the “Application”) for professional services rendered and expenses incurred by Applicant during the period of June 1, 2018 Through September 30, 2018 (the “Application Period”). In support thereof, the Applicant states:

RETENTION OF APPLICANT AND REQUESTED AWARD

1. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(A). Venue is proper before this Court pursuant to 28 U.S.C. § 1408. The statutory predicates for the relief requested herein are sections 328, 330, 331 and 503(b) of the Bankruptcy Code.

2. On June 14, 2016 (the “Petition Date”), the Debtors each filed a voluntary petition in this Court for relief under chapter 11 of the Bankruptcy Code, commencing the above-captioned case (the “Bankruptcy Case”).

3. On April 28, 2017, the Debtors submitted the Application to Employ the firm of Carr, Riggs & Ingram LLC as tax advisors for the Debtors [D.E. 566] (the “Application to Employ”). The Application to Employ was granted via order of this Court on May 26, 2017 [D.E. 604].

4. On October 26, 2017, the Debtors submitted the Debtors’ Supplemental Application for Entry of an Order Authorizing Employment and Retention of Carr, Riggs & Ingram LLC as Tax Advisors to the Debtors in Possession *Nunc Pro Tunc* to September 7, 2017 [D.E. 799] (the “Supplemental Application”). The Supplemental Application was granted via order of this Court on December 11, 2017 [D.E. 848] expanding the scope of the Debtors’ retention and employment of the Application as tax advisors for the sale of all or some combination of a portion of the Debtors’ assets.

5. Subsequent to the Debtors' Application for employment, the Debtors filed its Motion to Establish Procedures to Permit Monthly Payment of Interim Fee Applications of Chapter 11 Professionals [D.E. 89] which was approved by the Court's Order entered on August 17, 2016 [D.E. 141] (the "Compensation Order").

6. The Applicant submits this Application, pursuant to Sections 328, 330, 331 and 503(b) of the Bankruptcy Code, Bankruptcy Rule 2016 and the Guidelines of the United States Trustee (the "Guidelines"). The Applicant requests an interim award of fees incurred by the Applicant for services rendered, as tax advisors to the Debtors, in the amount of \$20,819.50 and reimbursement for the actual and necessary expenses incurred by the Applicant during the Application Period in the amount of \$22.64; comprised of fee statements issued to the Debtors pursuant to the Compensation Order as follows:

Debtor	Invoice No.	Month	Fees	Expenses	Total Fees & Expenses
Premier Exhibition Management, LLC	16487449	June 2018	\$1,340.00	\$0	\$1,340.00
Premier Exhibition Management, LLC	16503843	July 2018	\$756.50	\$0	\$756.50
Premier Exhibition Management, LLC	16534007	September 2018	\$8,103.50	\$0	\$8,103.50
Premier Exhibitions, Inc.	16487446	June 2018	\$5,850.00	\$0	\$5,850.00
Premier Exhibitions, Inc.	16504289	July 2018	\$3,026.50	\$9.87	\$3,036.37
Premier Exhibitions, Inc.	16534023	September 2018	\$1,055.50	\$0	\$1,055.50
Dinosaurs Unearthed Corp.	16503776	July 2018	\$687.50	\$12.77	\$700.27

7. This request is the Applicant's third interim application to the Court for compensation and reimbursement of expenses for services rendered as tax advisors to the

Debtors. No understanding exists between the Applicant and any other person for the sharing of compensation sought by the Applicant, except among the partners and associates of the Applicant.

In accordance with the Guidelines, the following exhibits are annexed to this Application:

Exhibit 1: Summary of Professional Time;

Exhibit 2: Summary of Professional Time by Task Category;

Exhibit 3: Summary and Breakdown of Requested Reimbursement of Expenses and Disbursements; and

Exhibit 4: Detailed Description of the Services Rendered and Expenses and Disbursements.

8. The Applicant has expended a total of 125.4 hours during the Application Period in rendering necessary and beneficial services to the Debtors. Exhibit 1 contains a list of the Applicant's professionals who have provided services to the Debtors during the Application Period, the hourly rate charged by each and a summary of time expended by each. Exhibit 2 contains a summary of professional time by task. Exhibit 3 contains a summary of the Applicant's total actual and necessary out-of-pocket expenses and disbursements, on behalf of the Debtors, for which the Applicant seeks reimbursement in accordance with Section 330(a)(2) of the Bankruptcy Code, the Bankruptcy Rules and the Guidelines. The expenses and disbursements summarized in Exhibit 3 are those which the Applicant typically would invoice to its non-bankruptcy clients. Exhibit 4 contains: (i) a daily description of the services rendered and the hours expended by the various professionals of the Applicant who performed services in this case; and (ii) a detailed schedule of the expenses and disbursements for which the Applicant seeks reimbursement. The Applicant has prepared Exhibit 4 based on, among other things, contemporaneous daily time records maintained by the Applicant's professionals who rendered services in this case.

BACKGROUND

9. The factual background regarding the Debtors, including their business operations, capital and debt structure, and the events leading to the filing of this bankruptcy case, are set forth in detail in the Chapter 11 Case Management Summary [D.E. 8] (the “Case Summary”).

10. The Debtors continue to manage and operate their business as debtors in possession under Bankruptcy Code sections 1107 and 1108.

11. On August 24, 2016, the United States Trustee appointed an Official Committee of Unsecured Creditors and an Official Committee of Equity Security Holders [D.E. 166, 167].

INDEXING OF TASKS BY ACTIVITY CODES

12. As set forth in the Exhibits to this Application, the Applicant has organized its time records into the categories listed below.

A. 2015 and 2016 Income Tax Returns

The Applicant provided tax services to the Debtors including gathering information and reconciliation of accounts and preparation and review of the Debtors’ 2015 and 2016 income tax returns.

The Applicant expended a total of 14.7 hours in this category and is requesting \$2,096.50 for the services rendered in this category.

B. Reconciliation and Review of 2017 Tax Returns and Penalty Abatement Response for IRS Tax Notices

The Applicant provided tax services to the Debtors including gathering information and reconciliation of accounts and preparation and review of 2017 tax returns and penalty abatement response for IRS tax notices.

The Applicant expended a total of 49.5 hours in this category and is requesting \$8,103.50 for the services rendered in this category.

C. 2015 and 2016 Income Tax Returns Reconciliation and Potential Section 382 Event

The Applicant provided tax services to the Debtors including gathering information and reconciliation of accounts and preparation and review of the Debtors 2015 and 2016 income tax returns and reconciliation and potential section 382 event.

The Applicant expended a total of 48.4 hours in this category and is requesting \$8,876.50 for the services rendered in this category.

D. Reconciliation and Review of 2017 Tax Returns and Penalty Abatement Response for NY Tax Notices

The Applicant provided tax services to the Debtors including gathering information and reconciliation of accounts and preparation and review of 2017 tax returns and penalty abatement response for NY tax notices.

The Applicant expended a total of 8.2 hours in this category and is requesting \$1,055.50 for the services rendered in this category.

E. Reconciliation of Accounts and Preparation of 2017 Returns

The Applicant provided tax services to the Debtors including gathering information and reconciliation of accounts and preparation and review of 2017 tax returns.

The Applicant expended a total of 4.6 hours in this category and is requesting \$687.50 for the services rendered in this category.

EVALUATION OF SERVICES RENDERED:
FIRST COLONIAL CONSIDERATIONS

13. This Application has presented the nature and extent of the professional services the Applicant has rendered in connection with its representation of the Debtors for which the

Applicant seeks compensation. The recitals set forth in the daily diaries attached hereto constitute only a summary of the time spent. A mere reading of the time summary annexed hereto alone cannot completely reflect the full range of services the Applicant rendered and the complexity of the issues and the pressures of time and performance which have been placed on the Applicant in connection with these cases.

14. American Benefit Life Ins. Co. v. Baddock (In re First Colonial Corp.), 544 F.2d 1291 (5th Cir. 1977), enumerates twelve factors a bankruptcy court should evaluate in awarding fees. First Colonial remains applicable in the Eleventh Circuit to the determination of reasonableness of fees to be awarded under the Bankruptcy Code. Grant v. George Schumann Tire & Battery Co., 908 F.2d 874 (11th Cir. 1990); Collier on Bankruptcy, 330.05[2] [a] at 330-33 through 330-37 (L. King 15th ed. 1991); see also Bonner v. City of Prichard, 661 F.2d 1206, 1209 (11th Cir. 1981). The twelve factors are:

- (1) The time and labor required;
- (2) The novelty and difficulty of the questions presented;
- (3) The skill required to perform the legal services properly;
- (4) The preclusion from other employment by the attorney due to acceptance of the case;
- (5) The customary fee for similar work in the community;
- (6) Whether the fee is fixed or contingent;
- (7) The time limitations imposed by the client or circumstances;
- (8) The amount involved and results obtained;
- (9) The experience, reputation and ability of the attorneys;
- (10) The undesirability of the case;
- (11) The nature and length of the professional relationship with the client; and
- (12) Awards in similar cases.

First Colonial, 544 F.2d at 1298-99.

15. Based on the standards set forth in Section 330 of the Bankruptcy Code and First Colonial, the Applicant believes that the fair and reasonable value of its services rendered during the period covered by this Application is \$20,819.50 plus expenses of \$22.64.

A. Time, Nature and Extent of Services Rendered, Results Obtained and Related First Colonial Factors

16. The foregoing summary, together with the exhibits attached hereto, details the time, nature and extent of the professional services of the Applicant rendered for the benefit of the estates during the period covered by this Application. The total number of hours expended, 149.2 hours, reveals the extensive time devoted to this matter by the Applicant on a vast spectrum of issues which have arisen in this case during the period covered by this Application.

B. Novelty and Difficulty of Questions Presented

17. The issues that have arisen in this case during the period encompassed by this Application demanded a high level of skill. The Applicant spent considerable time reviewing documents and the Debtors' operations.

C. Skill Requisite to Perform Services Properly

18. In rendering services to the Debtors, the Applicant demonstrated substantial skill and expertise in the areas of tax and accounting services.

D. Preclusion from Other Employment by Professional due to Acceptance of Case

19. The Applicant has devoted substantial time in the representation of the Debtors as more fully appears on Exhibit 1. The Applicant is aware of no other specific employment that was precluded as a result of its accepting this case, but had the Applicant not accepted this employment, the time spent in this case would have been spent on other matters that would pay an hourly compensation on a current basis.

E. Customary Fee

20. The hourly rate charged by the Applicant as set forth in Exhibits 1 and 2 ranges from \$65 to \$470, which is customary for professionals of similar skill and experience.

21. The hourly rate charged for professionals who worked on this case are as follows:

Professionals	
Name	Hourly Rate
B. Edwards	\$65.00
J. Allen	\$65.00
M. King	\$65.00
C. Cartee	\$110.00
K. Peniston	\$150.00
D. Berman	\$300.00
C. Clayton	\$360.00
D. Stein	\$470.00

F. Whether Fee is Fixed or Contingent

22. The Applicant's compensation in this matter is subject to approval of the Court and is, therefore, contingent. The Court should consider this factor, which militates in favor of a fee award in the amount requested. The amount requested is consistent with what the Applicant would charge its clients in other non-contingent, bankruptcy and commercial cases.

G. Time Limitations Imposed by Client or Other Circumstances

23. The circumstances of this case occasionally imposed serious time constraints on the Applicant due to the necessity for rapid resolution of significant issues.

H. Experience, Reputation and Ability of Professionals

24. The Applicant is an established accounting firm and its members and associates working on this case are experienced in matters of this kind. The Applicant enjoys a fine reputation and has demonstrated substantial ability in the fields of state and federal tax issues and bankruptcy issues.

I. "Undesirability" of Case

25. This case is not undesirable. The Applicant is privileged to have the opportunity to represent the Debtors.

J. Nature and Length of Professional Relationship with Client

26. The Debtors and Applicant's professional relationship began on June 1, 2016.

K. Awards in Similar Cases

27. The amount requested by the Applicant is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation that the Applicant requests comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community.

CONCLUSION

WHEREFORE, the Applicant respectfully requests the Court to enter an order (i) awarding it the sum of **\$20,819.50** as compensation for services rendered, and **\$22.64** as reimbursement for actual and necessary expenses incurred during the course of the Applicant's representation of the Debtors during the Application Period; (ii) authorizing and directing the Debtor to pay the Applicant 100% of the compensation in the amount of **\$20,819.50** and 100% of Costs in the amount of **\$22.64** for a total amount of **\$20,842.14** less any amounts paid to date, representing the aggregate fees and costs sought by the Applicant herein; and (iii) granting such other and further relief as the Court deems appropriate.

[Signature on following page]

Dated: October 31, 2018

Respectfully submitted,

NELSON MULLINS RILEY
& SCARBOROUGH LLP

By /s/ Daniel F. Blanks
Daniel F. Blanks (FL Bar No. 88957)
Lee D. Wedekind, III (FL Bar No. 670588)
50 N. Laura Street, Suite 4100
Jacksonville, Florida 32202
(904) 665-3656 (direct)
(904) 665-3699 (fax)
daniel.blanks@nelsonmullins.com
lee.wedekind@nelsonmullins.com

Co-Counsel for the Debtors and Debtors in Possession

TROUTMAN SANDERS LLP
Harris B. Winsberg (Ga. Bar No. 770892) (Fla. Bar No. 0127190)
Matthew R. Brooks (Ga. Bar No. 378018)
600 Peachtree Street, Suite 3000
Atlanta, Georgia 30308
(404) 885-3000 (telephone)
(404) 962-6990 (fax)
Harris.winsberg@troutman.com
Matthew.brooks@troutman.com

Co-Counsel for the Debtors and Debtors-in-Possession

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was electronically filed with the Clerk of the Court using CM/ECF on October 31, 2018. I also certify that the foregoing document is being served this day on the following counsel of record via transmission of Electronic Filing generated by CM/ECF:

Jay B. Verona, Esq.
Shumaker, Loop & Kendrick, LLP
101 E. Kennedy Blvd., Suite 2800
Tampa, FL 33602
(813) 229-7600
jverona@slk-law.com
*Attorneys for George F. Eyde
Orlando, LLC and Louis J. Eyde
Orlando, LLC*

Jill E. Kelso, Esq.
Miriam G. Suarez, Esq.
Office of the United States Trustee
400 W. Washington Street, Suite 1100
Orlando FL 32801
(407) 648-6301 ext. 137
jill.kelso@usdoj.gov
Miriam.g.suarez@usdoj.gov
*Attorneys for Guy G. Gebhardt,
Acting U.S. Trustee for Region 21*

Scott M. Grossman, Esq.
Greenberg Traurig
401 East Las Olas Boulevard, Suite 2000
Fort Lauderdale, FL 33301
(954) 768-5212
grossmansm@gtlaw.com
*Attorneys for Lang Feng, Haiping Zou,
Jihe Zhang, and High Nature Holdings
Limited*

Ari Newman, Esq.
Greenberg Traurig, P.A.
333 S.E. 2nd Avenue, Suite 4400
Miami, FL 33131
(305) 579-0500
newmanar@gtlaw.com
*Attorneys for Lang Feng, Haiping Zou,
Jihe Zhang, and High Nature Holdings
Limited*

Jason B. Burnett, Esq.
GrayRobinson, P.A.
50 N. Laura Street, Suite 1100
Jacksonville, FL 32202
(904) 598-9929
jason.burnett@gray-robinson.com
*Attorneys for 417 Fifth Avenue Real
Estate, LLC*

Andrew T. Jenkins, Esq.
Bush Ross, P.A.
P.O. Box 3913
Tampa, FL 33601-3913
(813) 224-9255
ajenkins@bushross.com
Attorneys for Bank of America, N.A.

Matthew J. Troy, Esq.
U.S. Dept. of Justice
1100 L Street NW, Suite 10030
Washington, DC 20005
(202) 514-9038
matthew.troy@usdoj.gov
*Attorneys for the United States Department
of Commerce, National Oceanic and
Atmospheric Administration*

Brian D. Equi, Esq.
Goldberg Segalla, LLP
121 S. Orange Avenue, Suite 1500
Orlando, FL 32801
(407) 458-5608
bequi@goldbergsegalla.com
salamina@goldbergsegalla.com
sherndon@goldbergsegalla.com
Attorneys for Structure Tone, Inc.

Norman P. Fivel, Esq.
Assistant Attorney General
Office of the New York State
Attorney General
Civil Recoveries Bureau,
Bankruptcy Litigation Unit
The Capitol
Albany, NY 12224-0341
(518) 776-2264
norman.fivel@ag.ny.gov
*Attorneys for New York Dept. of Taxation
and Finance*

Chris Broussard, Esq.
Suzy Tate, P.A.
14502 N. Dale Mabry Highway, Suite 200
Tampa, FL 33618
(813) 264-1685
cbrouss@suzytate.com
Attorneys for The Armada Group GP, Inc.

Kathy A. Jorrie, Esq.
Pillsbury Winthrop Shaw Pittman LLP
725 S. Figueroa Street, Suite 2800
Los Angeles, CA 90017
(213) 488-7251
Kathy.jorrie@pillsburylaw.com
Attorneys for AEG Presents, LLC

J. Ellsworth Summers, Jr., Esq.
Burr Forman, LLP
50 N. Laura Street, Suite 3000
Jacksonville, FL 32202
(904) 232-7200
esummers@burr.com
Attorneys for Michael J. Little

D. Marcus Braswell, Jr., Esq.
Sugarman & Susskind, P.A.
100 Miracle Mile, Suite 300
Coral Gables, FL 33134
(305) 529-2801
mbraswell@sugarmansusskind.com
*Attorneys for Theatrical Protective Union,
Local No. One, IATSE*

Richard R. Thames, Esq.
Thames Markey & Heekin, P.A.
50 N. Laura Street, Suite 1600
Jacksonville, FL 32202
(904) 358-4000
rrt@tmhlaw.net
*Attorneys for Official Committee of
Unsecured Creditors*

Avery Samet, Esq.
Jeffrey Chubak, Esq.
Storch Amini & Munves PC
140 East 45th Street, 25th Floor
New York, NY 10017
(212) 490-4100
asamet@samlegal.com
jchubak@samlegal.com
*Attorneys for Official Committee of
Unsecured Creditors*

Jacob A. Brown, Esq.
Katherine C. Fackler, Esq.
Akerman LLP
50 N. Laura Street, Suite 3100
Jacksonville, FL 32202
(904) 798-3700
jacob.brown@akerman.com
katherine.fackler@akerman.com
*Attorneys for the Official Committee of
Equity Security Holders of Premier
Exhibitions, Inc.*

T. David Mitchell, Esq.
Brenner Kaprosy Mitchell, L.L.P.
30050 Chagrin Blvd., Suite 100
Pepper Pike, OH 44124
(216) 292-5555
tdmitchell@brenner-law.com
Attorneys for CRI Properties, Ltd.

Susan R. Sherrill-Beard, Esq.
U.S. Securities and Exchange Commission
Office of Reorganization
950 East Paces Ferry Road, N.E.
Suite 900
Atlanta, GA 30326
(404) 842-7626
sherrill-beards@sec.gov
atlreorg@sec.gov
*Attorneys for U.S. Securities and
Exchange Commission*

Peter J. Gurfein, Esq.
Roye Zur, Esq.
Landau Gottfried & Berger LLP
1801 Century Park East, Suite 700
Los Angeles, CA 90067
(310) 557-0050
pgurfein@lgbfirm.com
rzur@lgbfirm.com
*Attorneys for Official Committee of Equity Security
Holders of Premier Exhibitions, Inc.*

Skyler M. Tanner, Esq.
Lane Powell PC
601 SW Second Avenue, Suite 2100
Portland, OR 97204
tanners@lanepowell.com
beldingt@lanepowell.com
docketing-pdx@lanepowell.com
*Attorneys for Oregon Museum of Science and
Industry*

Howard Siegel, Esq.
945 McKinney Street, PMB 434
Houston, TX 77002
(713) 984-4801
howard@eucinv.com
*Attorney for Euclid Investments, LP
And Euclid Claims Recovery LLC*

Garrett A. Nail, Esq.
John F. Isbell, Esq.
Thompson Hine LLP
3560 Lenox Road, Suite 1600
Atlanta, GA 30326
(404) 541-2900
garrett.nail@thompsonhine.com
john.isbell@thompsonhine.com
Attorneys for Bay Point Capital Partners, LP

Steven R. Fox, Esq.
Fox Law Corporation
17835 Ventura Blvd., Suite 306
Encino, CA 91316
srfox@foxlaw.com
Attorneys for Titanic Entertainment Holdings

Jennifer Feldsher, Esq.
David L. Lawton, Esq.
Bracewell LLP
1251 Avenue of the Americas
New York, NY 10020
(212) 508-6100
Jennifer.feldsher@bracewell.com
David.lawton@bracewell.com
Attorneys for the Ad Hoc Group of Equityholders

Timothy Graulich, Esq.
James I. McClammy, Esq.
Mara Theophila, Esq.
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, NY 10017
(212) 450-4000
Timothy.graulich@davispolk.com
James.mcclammy@davispolk.com
Mara.theophila@davispolk.com
Attorneys for the Trustees of the National Maritime Museum

Steven Z. Szanzer, Esq.
Davis Polk & Wardwell LLP
450 Lexington Avenue
New York, NY 10017
(212) 450-4000
Steven.szanzer@davispolk.com
Attorneys for Royal Museum Greenwich

Stephen D. Busey, Esq.
Asghar A. Syed, Esq.
Smith Hulsey & Busey
225 Water Street, Suite 1800
Jacksonville, FL 32202
(904) 359-7700
busey@smithhulsey.com
asyed@smithhulsey.com
Attorneys for the Ad Hoc Group of Equityholders

Patricia Ann Redmond, Esq.
Stearns Weaver, et al.
150 West Flagler Street, Suite 2200
Miami, FL 33130
(305) 789-3200
predmond@stearnweaver.com
Attorneys for the Trustees of the National Maritime Museum

Jason B. Burnett, Esq.
Ashlea A. Edwards, Esq.
GrayRobinson, P.A.
50 N. Laura Street, Suite 1100
Jacksonville, FL 32202
(904) 598-9929
jason.burnett@gray-robinson.com
ashlea.edwards@gray-robinson.com
Attorneys for Ramparts, Inc. d/b/a Luxor Hotel and Casino

Via U.S. Mail

A-1 Storage and Crane
2482 197th Avenue
Manchester, IA 52057

A.N. Deringer, Inc.
PO Box 11349
Succursale Centre-Ville
Montreal, QC H3C 5H1

Broadway Video
30 Rockefeller Plaza
54th Floor
New York, NY 10112

Dentons Canada LLP
250 Howe Street, 20th Floor
Vancouver, BC V6C 3R8

Expedia, Inc.
10190 Covington Cross Drive
Las Vegas, NV 89144
Gowlings
550 Burrard Street
Suite 2300, Bentall 5
Vancouver, BC V6C 2B5

Kirvin Doak Communications
5230 W. Patrick Lane
Las Vegas, NV 89118

Morris Visitor Publications
543 Broad Street
Augusta, GA 30901

National Geographic Society
1145 - 17th Avenue NW
Washington, DC 20036

ABC Imaging
5290 Shawnee Road, Suite 300
Alexandria, VA 22312

ATS, Inc.
1900 W. Anaheim Street
Long Beach, CA 90813

CBS Outdoor/Outfront Media
185 US Highway 48
Fairfield, NJ 07004

Enterprise Rent-A-Car Canada
709 Miner Avenue
Scarborough, ON M1B 6B6

George Young Company
509 Heron Drive
Swedesboro, NJ 08085
Hoffen Global Ltd.
305 Crosstree Lane
Atlanta, GA 30328

MNP LLP
15303 - 31st Avenue
Suite 301
Surrey, BC V3Z 6X2

NASDAQ Stock Market, LLC
805 King Farm Blvd.
Rockville, MD 20850

NYC Dept. of Finance
PO Box 3646
New York, NY 10008

PacBridge Limited Partners
22/F Fung House
19-20 Connaught Road
Central Hong Kong

Pallet Rack Surplus, Inc.
1981 Old Covington Cross Road NE
Conyers, GA 30013

Screen Actors Guild
1900 Broadway
5th Floor
New York, NY 10023

Seaventures, Ltd.
5603 Oxford Moor Blvd.
Windemere, FL 34786

Soprintendenza Archeologica
di Napoli e Pompei
Piazza Museo 19
Naples, Italy 80135

Syzygy3, Inc.
231 West 29th Street
Suite 606
New York, NY 10001

Time Out New York
405 Park Avenue
New York, NY 10022

TPL
3340 Peachtree Road
Suite 2140
Atlanta, GA 30326

TSX Operating Co.
70 West 40th Street
9th Floor
New York, NY 10018

Verifone, Inc.
300 S. Park Place Blvd.
Clearwater, FL 33759

WNBC - NBC Universal Media
30 Rockefeller Center
New York, NY 10112

Jonathan B. Ross, Esq.
Gowling WLG (Canada) LLP
550 Burrard Street, Suite 2300, Bentall 5
Vancouver, BC V6C 2B5

United States Attorney's Office
Middle District of Florida
300 N. Hogan Street, Suite 700
Jacksonville, FL 32202

Christine R. Etheridge, Esq.
Bankruptcy Administration
Wells Fargo Vendor Financial Services, LLC
PO Box 13708
Macon, GA 31208

B.E. Capital Management Fund LP
Thomas Branzel
228 Park Avenue South, Suite 63787
New York, NY 10003
Creditor Committee

TSX Operating Co., LLC
c/o James Sanna
70 W. 40th Street
New York, NY 10018
Creditor Committee

Dallian Hoffen Biotechnique Co., Ltd.
c/o Ezra B. Jones
305 Crosstree Lane
Atlanta, GA 30328
Creditor Committee

AEG Presents LLC
c/o Managing Member
5750 Wilshire Blvd.
Suite 501
Los Angeles, CA 90036-3638

AEG Presents LLC
c/o Managing Member
800 W. Olympic Blvd.
Suite 305
Los Angeles, CA 90015

AEG Presents LLC
c/o Managing Member
425 W. 11th Street
Los Angeles, CA 90015-3459

AEG Presents LLC
c/o CT Corporation System,
Registered Agent
ATTN: Amanda Garcia
818 West Seventh Street
Suite 930
Los Angeles, CA 90017

NELSON MULLINS RILEY
& SCARBOROUGH LLP

By /s/ Daniel F. Blanks
Daniel F. Blanks (FL Bar No. 88957)
Lee D. Wedekind, III (FL Bar No. 670588)
50 N. Laura Street, Suite 4100
Jacksonville, FL 32202
(904) 665-3656 (direct)
(904) 665-3699 (fax)
daniel.blanks@nelsonmullins.com
lee.wedekind@nelsonmullins.com